IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE EIGHTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 2399 of 2004

Between:

The A.P.Paper Mills Limited, Rajahmundry, rep.by its Company Secretary, Mr.C.Prabhakar, S/o.C.Krishna Murthy

..... PETITIONER

AND

1 Union of India, rep.by its secretary, Ministry of Finance North Block, New Delhi.
2 Central Board of Customs and Central Excise, North Block New Delhi.
3 Commissioner of Customs and Central Excise, Basheerbagh Hyderabad.
4 Superintendent of Central Excise, Range-V, Sriram Nagar Rajahmundry.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus or any appropriate writ, order or orders, direction or directions declaring the provisions of Section 68, 70 and 71-A of the Finance Act, 2003 requiring the recipient of Goods Transport Services for the period of 16.11.1997 to 2-6-1998 as unconstitutional, illegal and opposed to the law laid down by the Hon'ble Supreme court and to consequently set aside the demand raised by the 4th respondent dated 31.12.2003

Counsel for the Petitioner:MR.V.SRINIVAS

Counsel for the Respondent No.: MR.A.RAJASHEKAR REDDY (ASST.SOLICITOR GEN.)

The Court made the following :

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O r d e r: (Per BRSR, J)

It is conceded at the Bar that the subject matter that arises for consideration in this writ petition is squarely covered by an authoritative pronouncement of the Supreme Court in ***Gujarat Ambuja Cements Ltd. V Union of India***.

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B.Sudershan Reddy, J.

8th June, 2005

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Ramesh Ranganathan, J.